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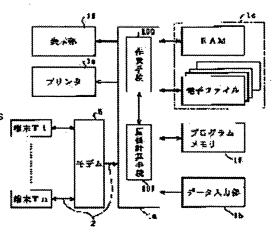
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(54) COST MANAGEMENT METHOD AND SYSTEM THEREFOR

(57)Abstract:

PROBLEM TO BE SOLVED: To enable cost management directly based on expenses for individual products. SOLUTION: This management system can communicate basically with a server 1 and terminals T1-Tn provided for respective processes of a manufacture line. A tabulation means 100 generates a manufacture number file wherein characteristic manufacture numbers are allocated to products, a man-hour file in which the operation times of the respective processes for products are taken together with the manufacture numbers according to indications from the terminals T, a slip file to which manufacture costs and outside manufacture costs are inputted by using the manufacture numbers as a key, and a sales file to which sales amounts are inputted by using the manufacture numbers as a key. A cost calculation means 101 inputs the sales amounts of the sales file, the material costs and outside manufacture costs of the slip files, and the operation times of the man-hour file when there is a cost inquiry



indication, subtracts the material costs and outside manufacture costs from the sales amounts and divides the subtraction result by the operation time, and represents the division result in a cost inquiry file.

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